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1952

SEP 03 1998

Dec. 29

CONCORD, N.H.

Honorable Oliver W. Marvin, Chairman
New Hampshire Tax Commission
State House

Dear Sir:

In a letter of December 18, 1952, you make reference to a case arising under Revised Laws chapter 79-A as inserted by Laws 1949, chapter 296, wherein it appears that although a representative of the Commission, after investigation, recommended to the assessing officials that certain stumpage be appraised at a given valuation per thousand for the purpose of assessing the yield tax, yet the assessing officials disregarded such recommendation and assessed the tax at a substantially lower valuation. You inquire whether you may order the stumpage re-assessed in this case.

From your letter we understand that the Commission is of the view that the valuation suggested by its representative is the proper one under the law (Revised Laws, chapter 79-A, section 3; Revised Laws, chapter 79-A, section 1, "Stumpage value"; Revised Laws, chapter 76, section 1), and that the valuation adopted by the assessing officials is one which does not comply with the law.

Under these circumstances, the Commission may order that the tax be re-assessed, Revised Laws, chapter 82, section 12.

Very truly yours,

Gordon M. Tiffany
Attorney General

WEW:RM